TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

FILED
2011 JAN 24 PM 2:04
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
AKRON

Case No.: 02-52279
Case Name: BOGARD, II, EDWARD & SUSAN
Trustee Name: Robert S. Thomas II

Claims of secured creditors will be paid as follows:

Claimant	*Proposed Payment*
N/A	

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant		*Fees*	*Expenses*
Trustee	Robert S. Thomas II	$ 1,159.71	$ 78.65
Attorney for trustee		$	$
Appraiser		$	$
Auctioneer		$	$
Accountant		$	$
Special Attorney for trustee		$	$
Charges,	U.S. Bankruptcy Court	$	$
Fees,	United States Trustee	$	$
Other		$	$

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	*Fees*	*Expenses*

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Attorney for debtor		$	$
Attorney for		$	$
Accountant for		$	$
Appraiser for		$	$
Other		$	$

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling $2,711.13 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim Number	*Claimant*	*Allowed Amt. of Claim*	*Proposed Payment*
15P	Attorney General of the State of Ohio	$ 0.00	$ 0.00
16P	Attorney General of the State of Ohio	$ 0.00	$ 0.00
22P	Ohio Department of Taxation	$ 2,711.13	$ 2,711.13

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling $ 39,848.99 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 1.7 percent.

Timely allowed general (unsecured) claims are as follows:

Claim Number	*Claimant*	*Allowed Amt. of Claim*	*Proposed Payment*
1	C/O REVENUE GROUP	$ 739.83	$ 12.80
2	SHERMAN ACQUISITION LP DBA RESURGENT ACQUISITION	$ 3,046.63	$ 52.70
6	RETAILERS NATL BANK TARGET	$ 329.02	$ 5.69
8	Portfolio Recovery Assoc., LLC	$ 2,100.14	$ 36.33
9	Time Warner Cable	$ 132.60	$ 2.29
10	SUMMA HEALTH SYSTEM	$ 0.00	$ 0.00
11	DILLARD NATL BANK	$ 269.92	$ 4.67

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12	CAPITAL ONE BANK	$ 557.08	$ 9.64
13	CAPITAL ONE BANK	$ 1,416.70	$ 24.51
14	DILLARD NATL BANK	$ 0.00	$ 0.00
17	Citifinancial, Inc.	$ 14,670.98	$ 253.79
18	Ohio Edison Company	$ 11,008.59	$ 190.44
19	Time Warner Cable	$ 58.40	$ 1.01
20	SUMMA HEALTH SYSTEM	$ 5,519.10	$ 95.48
21	Recovery Management Systems Corporation	$ 0.00	$ 0.00

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Tardily filed claims of general (unsecured) creditors totaling $ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim Number	*Claimant*	*Allowed Amt. of Claim*	*Proposed Payment*
	N/A		

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling $ 1,409.29 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim Number	*Claimant*	*Allowed Amt. of Claim*	*Proposed Payment*
15U	Attorney General of the State of Ohio	$ 0.00	$ 0.00
16U	Attorney General of the State of Ohio	$ 36.40	$ 0.00
22U	Ohio Department of Taxation	$ 1,372.89	$ 0.00

The amount of surplus returned to the debtor after payment of all claims and interest is $0.00.

$7.97
ck # 10113
receipt # 82082